



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 13, 2012

Via E-mail

Shudong Xia

Chairman, President, Chief Executive Officer and Secretary  
China TransInfo Technology Corp.  
9<sup>th</sup> Floor, Vision Building  
No. 39 Xueyuanlu, Haidian District  
Beijing, China 100191

**Re: China TransInfo Technology Corp.  
Amendment No. 2 to Schedule 13E-3  
Filed August 31, 2012 by China TransInfo Technology Corp., et. al.  
File No. 005-79105  
Revised Preliminary Proxy Statement on Schedule 14A  
Filed August 31, 2012  
File No. 001-34134**

Dear Mr. Xia:

We have reviewed your filing and have the following comment. Unless otherwise noted, references in this letter to prior comments refer to our letter dated August 21, 2012.

**Revised Preliminary Proxy Statement on Schedule 14A**

Discounted Cash Flow Analysis, page 38

1. We note your response to prior comment 8; however, your revisions only specify that the highest and lowest outliers were eliminated. Please further revise in accordance with our comment to indicate why multiplying projected EBITDA by a range that was calculated *without* removing outliers was not appropriate.

Please contact Gabriel Eckstein at (202) 551-3286 or, in his absence, the undersigned at (202) 551-3619 with any questions.

Sincerely,

/s/ Daniel F. Duchovny

Daniel F. Duchovny

Special Counsel

Office of Mergers and Acquisitions

cc: Via E-mail

Lee Edwards, Esq.

Shearman & Sterling LLP